

EXHIBIT M

Vann, Brian D.

From: Chudy, Patryk [Patryk.Chudy@hellerehrman.com]
Sent: Monday, March 12, 2007 11:50 AM
To: Abramowitz, A.; Basabe, K.; Bauchner, Joshua; Baughman, John; Beus, Leo; Bivens, Frances ; Bodian, Robert; Bove, J.; Bowe, Michael; Braun, Bruce ; Brubaker, Christopher ; Casey, John; Coberly, Linda ; Cohen, Joel; CohenMilsteinParmalatCounsel; Craig, S.; D'Angelo, Jason; DavisPolkParmalatCounsel; De Jong, Kyle; Devereaux, Peter; DeVoeught, Andrew; DiamondMcCarthyParmalatCounsel; Donley, Joseph; Duffy, M.; Fay, Michael; Feldberg, Michael; Fishman, Todd; Glenn, Andrew; Grant, Stuart ; Hamza, Beatrice; Hartmann, John; HBDParmalatCounsel; HellerParmalatCounsel; HelmsMullissParmalatCounsel; Holland, Michael; Hudak, Brian; Janvey, Richard; Joralemon, Christopher; Kairis, John; Khemani, Sharad; Kinney, John; Kirsch, Mark; Kopp, Rachel; Kraemer, Richard; KramerLevinParmalatCounsel; Lambert, Michael; Link, Janet; Lozier, Richard; Lanzdorf, Theresa Huynh; Mace, Kristin; Martin, Laura; McLaren, Laura; Mills, R.; Minkel, Herbert; Odorizzi, Michele; Paris, T.; Patton, Stephen; QuinnEmanuelParmalatCounsel; Ring, Daniel ; Roby, Patrick; Roseman, Robert ; Ruthberg, Miles; Sabella, James; Salpeter, Alan; Saperstein, Lanier; Schieren, George; Shingler, Angelique; Sidley Parmalat Counsel; Stirling, S.; StroockParmalatCounsel; Weinhardt, Mark; Weller, Christopher; Williams, Richard; Zilka, Diane
Subject: FW: Parmalat Letters Rogatory - translated
Attachments: Document.pdf

Dear Counsel,

Judge Kaplan's chambers asked for a translation of certain documents that it received from Italy in connection with one of our Hague requests. We have submitted the attached translation to chambers.

Regards.

Patryk J. Chudy | Attorney | HellerEhrmanLLP | Times Square Tower, 7 Times Square | New York, NY 10036
tel: +1.212.847.8659 | fax: +1.212.763.7600 | email: patryk.chudy@hellerehrman.com | web: www.hellerehrman.com

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CERTIFICATE OF ACCURACY

Translation from Italian
to English

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

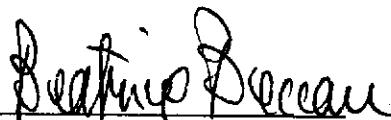
On this day personally appeared before me Beatrice Beccari who, being duly sworn, deposes and states:

That she is a professional translator thoroughly familiar with the English and Italian languages;

That she has accurately translated from Italian into English the following documents *In re Parmalat Securities Litigation*:

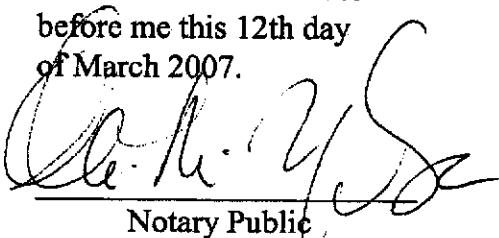
- Court of Appeals of Milan - Office for International Rogatories, Judge Kluzer, notice of hearing on March 30, 2007, dated February 26, 2007;
- Court of Milan Summons to Witness Roberto Robotti, dated February 20, 2007;
- Court of Milan Summons to Witness Marilena Cederna, dated February 20, 2007;
- Court of Milan Summons to Witness Alberto Nagel, dated February 20, 2007;
- Court of Milan Summons to Witness Roberto Pirola, dated February 20, 2007;

That said translations are true and correct English versions of the documents set forth above to the best of her knowledge and belief.



Beatrice Beccari

Subscribed and sworn to
before me this 12th day
of March 2007.



Notary Public

ALICE M. YARBOROUGH
Notary Public, State of New York
No. 01YA606431
Qualified in Rockland County
Commission Expires Sept. 24, 2009

COURT OF APPEALS OF MILAN
OFFICE FOR INTERNATIONAL ROGATORIES

Rog. No. 67/06

Milan, 6-26-07

68/06 Rog. T

RE: Foreign rogatory in a civil case

PARMALAT SECURITIES et al. v. DELOITTE et al.

Hearing set for: March 30, 2007

Clerk of the U.S. District Court
for the Southern District of New York
500 Pearl Street
New York, New York 10007
U.S.A.

Forwarded herewith is a copy of the order of the Judge of the Court of Milan
setting the hearing for the examination of the witness.

THE CLERK

[Illegible name and signature]

COURT OF MILAN

3rd CIVIL SECTION

No. 68/06 Rog. T.

Summons to Witness

The Honorary Judge of the Court of Milan

KLUZER

After review of the international rogatory from the USA consisting of the examination of a witness;

After review of the records of the proceedings pending abroad;

Pursuant to Articles 69-70 of Law May 31, 1995 No. 219;

ORDERS

The personal appearance before him of ROBERTO PIROLA
c/o PRICE WATERHOUSE COOPERS SPA
VIA MONTEROSA 91, 20149 MILAN

to be interrogated as a witness at a hearing which will be held in this Court on March 30, 2007, at 9:15 a.m., 3rd Civil Section, Courtroom A, 1st Floor on the San Barnaba side, with warning that his failure to appear, without legitimate impediment, may cause him to be forcibly escorted by the police and to be sentenced to pay a monetary penalty, in addition to the costs caused to be incurred as a result of his failed appearance (Art. 255 Code of Civil Procedure). [The Judge] forwards [this order] to the clerk's office for their further action.

Milan, February 20, 2007

The Honorary Judge of the Court

[Illegible signature]

COURT OF MILAN

3rd CIVIL SECTION

No. 68/06 Rog. T.

Summons to Witness

The Honorary Judge of the Court of Milan

KLUZER

After review of the international rogatory from the USA consisting of the examination of a witness;

After review of the records of the proceedings pending abroad;

Pursuant to Articles 69-70 of Law May 31, 1995 No. 219;

ORDERS

The personal appearance before him of ALBERTO NAGEL
CORSO MAGENTA NO. 66, MILAN

to be interrogated as a witness at a hearing which will be held in this Court on March 30, 2007, at 9:15 a.m., 3rd Civil Section, Courtroom A, 1st Floor on the San Barnaba side, with warning that his failure to appear, without legitimate impediment, may cause him to be forcibly escorted by the police and to be sentenced to pay a monetary penalty, in addition to the costs caused to be incurred as a result of his failed appearance (Art. 255 Code of Civil Procedure). [The Judge] forwards [this order] to the clerk's office for their further action.

Milan, February 20, 2007

The Honorary Judge of the Court

[Illegible signature]

COURT OF MILAN

3rd CIVIL SECTION

No. 68/06 Rog. T.

Summons to Witness

The Honorary Judge of the Court of Milan

KLUZER

After review of the international rogatory from the USA consisting of the examination of a witness;

After review of the records of the proceedings pending abroad;

Pursuant to Articles 69-70 of Law May 31, 1995 No. 219;

ORDERS

The personal appearance before him of MARILENA CEDERNA
c/o PRICE WATERHOUSE COOPERS SPA
VIA MONTEROSA 91, 20149 MILAN

to be interrogated as a witness at a hearing which will be held in this Court on March 30, 2007, at 9:15 a.m., 3rd Civil Section, Courtroom A, 1st Floor on the San Barnaba side, with warning that his failure to appear, without legitimate impediment, may cause him to be forcibly escorted by the police and to be sentenced to pay a monetary penalty, in addition to the costs caused to be incurred as a result of his failed appearance (Art. 255 Code of Civil Procedure). [The Judge] forwards [this order] to the clerk's office for their further action.

Milan, February 20, 2007

The Honorary Judge of the Court

[Illegible signature]

COURT OF MILAN

3rd CIVIL SECTION

No. 68/06 Rog. T.

Summons to Witness

The Honorary Judge of the Court of Milan

KLUZER

After review of the international rogatory from the USA consisting of the examination of a witness;

After review of the records of the proceedings pending abroad;

Pursuant to Articles 69-70 of Law May 31, 1995 No. 219;

ORDERS

The personal appearance before him of ROBERTO ROBOTTI
c/o STUDIO PIROLA PENNUTO ZEI e ASSOCIATI
VIA vittor pisani 16, 20124 MILAN

to be interrogated as a witness at a hearing which will be held in this Court on March 30, 2007, at 9:15 a.m., 3rd Civil Section, Courtroom A, 1st Floor on the San Barnaba side, with warning that his failure to appear, without legitimate impediment, may cause him to be forcibly escorted by the police and to be sentenced to pay a monetary penalty, in addition to the costs caused to be incurred as a result of his failed appearance (Art. 255 Code of Civil Procedure). [The Judge] forwards [this order] to the clerk's office for their further action.

Milan, February 20, 2007

The Honorary Judge of the Court

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CORTE D'APPELLO DI MILANO
UFFICIO ROGATORIE INTERNAZIONALI

Rog. n. 63/06
Vs. n. 63/06 Rog. T

Milano, 26-02-07

OGETTO: rogatoria estera in causa civile:
Fiduciarii Spagnoli + avv. di difesa - avv.

Fixazione udienza: 30-03-07

Clerk of the U.S. District Court
for the Southern District of New York
500 Pearl Street
New York, New York 10007
U.S.A.

Si trasmette copia del provvedimento con il quale il giudice del Tribunale si
ha fissato l'udienza per l'escussione del teste. 16/02/07

IL CANCELLIERE
D. Donatella Mazzoni

N° COATI 67/06 TRIBUNALE ORDINARIO DI MILANO
Sezione 3^a civile
N. 68/06 Rog. T.

Citazione di teste

Il Giudice Onorario del Tribunale di Milano

DR KLUTZER

letta la rogatoria internazionale proveniente da USA
e
consistente nell'escusione di un testimone;
esaminati gli atti del procedimento pendente all'estero;
visti gli artt. 69-70 L. 31.5.1995 n. 218;

DISPONE

c/o la comparizione personale davanti a sé di ROBERTO PIROLI
PRICE WATERHOUSE COOPERS SPA
VIA MENTEROSA 91 20149 MILANO
per essere interrogato come testimone all'udienza che sarà tenuta in
questo Tribunale il giorno 30/3/07 ore 9,15, Sezione 3^a civile, AULA A
I^o PIANO LATO S. BARBARA con l'avvertimento che non comparendo, senza
addurre legittimo impedimento, potrà essere accompagnato coattivamente
dalla forza pubblica e potrà essere condannato al pagamento di una pena
pecuniaria, oltre alle spese causate dalla mancata presentazione (art. 255
c.p.c.). Manda alla cancelleria per gli adempimenti di competenza.

Milano, 20/2/07

Il G.O.T.

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TRIBUNALE ORDINARIO DI MILANO

Sezione 3^a civile

N. 68/06 Rog. T.

Citazione di teste

Il Giudice Onorario del Tribunale di Milano

DR RLVZSN

letta la rogatoria internazionale proveniente da USA e
consistente nell'escusione di un testimone;
esaminati gli atti del procedimento pendente all'estero;
visti gli artt. 69-70 L. 31.5.1995 n. 218;

DISPONE

la comparizione personale davanti a sé di ALBERTO NAGEL
Corso MAGENTA N. 66 MILANO
per essere interrogato come testimone all'udienza che sarà tenuta in
questo Tribunale il giorno 30/3/02 ore 9,15, Sezione 3^a civile, AULA A
PIANO LATO S. BARBARA con l'avvertimento che non comparendo, senza
addurre legittimo impedimento, potrà essere accompagnato coattivamente
dalla forza pubblica e potrà essere condannato al pagamento di una pena
pecuniaria, oltre alle spese causate dalla mancata presentazione (art. 255
c.p.c.). Manda alla cancelleria per gli adempimenti di competenza.

Milano, 2/1/02

Il G.O.T.

CG

TRIBUNALE ORDINARIO DI MILANO

Sezione 3^a civile

N. 68/06 Rog. T.

Citazione di teste

Il Giudice Onorario del Tribunale di Milano

DR KLUVZEN

letta la rogatoria internazionale proveniente da

USA

e

consistente nell'escusione di un testimone;

esaminati gli atti del procedimento pendente all'estero;

visti gli artt. 69-70 L. 31.5.1995 n. 218;

DISPONE

la comparizione personale davanti a sé di MARILENA CEBERNA

c/o PRICE WATERHOUSE COOPERS SIA VIA MONTE ROSA 91
21145 MILANO

per essere interrogato come testimone all'udienza che sarà tenuta in

questo Tribunale il giorno 3/3/07 ore 9,15, Sezione 3^a civile, AULA A

1^o PIANO LATO S. BARBARA con l'avvertimento che non comparendo, senza

addirere legittimo impedimento, potrà essere accompagnato coattivamente

dalla forza pubblica e potrà essere condannato al pagamento di una pena

pecuniaria, oltre alle spese causate dalla mancata presentazione (art. 255

c.p.c.). Manda alla cancelleria per gli adempimenti di competenza.

Milano,

20/2/07

Il G.O.T.

C.K

TRIBUNALE ORDINARIO DI MILANO

Sezione 3^a civile

N. 68/07
Rog. T.

Citazione di teste

Il Giudice Onorario del Tribunale di Milano

DR KLUTSN

letta la rogatoria internazionale proveniente da USA

e

consistente nell'escusione di un testimone;

esaminati gli atti del procedimento pendente all'estero;

visti gli artt. 69-70 L. 31.5.1995 n. 218;

DISPONE

la comparizione personale davanti a sé di ROBERTO ROBOTTI

c/o STUDIO PIROLA PENNUTO ZEI & ASSOCIATI

VIA VITTOR PISANI 16 20124 MILAN

per essere interrogato come testimone all'udienza che sarà tenuta in

questo Tribunale il giorno 30/3/07 ore 9,15, Sezione 3^a civile, AULA A

PIANO LATO S. BARBARA con l'avvertimento che non comparendo, senza

addurre legittimo impedimento, potrà essere accompagnato coattivamente

dalla forza pubblica e potrà essere condannato al pagamento di una pena

pecuniaria, oltre alle spese causate dalla mancata presentazione (art. 255

c.p.c.). Manda alla cancelleria per gli adempimenti di competenza.

Milano, 20/2/07

Il G.O.T.

CK